main shaft directly and coaxially connected to said clutch for receiving said driving power, a counter shaft provided under and in parallel with said main shaft, a gear train provided on both of said main shaft and said counter shaft for changing an engine speed by meshing respective gears of said gear train, a front drive shaft coaxially connected to said counter shaft, and a front differential provided under said counter shaft for transmitting said driving power to front wheels and for absorbing a speed difference between left and right driving wheels, comprising

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main shaft, said counter shaft, said gear train, said front drive shaft and said front differential; and

an auxiliary front transmission case provided in a front portion of said transmission case for including an auxiliary transmission as required.

(New) The manual transmission according to claim 7, wherein said counter shaft is offset in a widthwise direction of said vehicle and said front drive shaft is offset in another widthwise direction of said vehicle.

9. (New) The manual transmission according to claim 7, wherein said transmission case includes said auxiliary front transmission case with a front wall behind

said clutch for supporting said main shaft and said counter shaft with bearings an intermediate transmission case connected to said auxiliary front transmission case for including intermediate portions of said main shaft and said counter shaft, a rear transmission case connected to said intermediate transmission case for including rear end portions of said main shaft and said counter shaft, and an auxiliary transmission room formed between said auxiliary front transmission case and said intermediate transmission case for containing an auxiliary transmission if required.

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10. (New) The manual transmission as recited in claim 7 further comprising a front drive gear mounted on said counter shaft.

11. (New) The manual transmission as recited in claim 10 further comprising a cover attached to the rear end of the transmission case.

12. (New) The manual transmission according to claim 11, wherein said counter shaft is offset in a widthwise direction of said vehicle and said front drive shaft is offset in another widthwise direction of said vehicle.

13. (New) The manual transmission according to claim 11, wherein said transmission case includes said auxiliary front transmission case with a front wall behind said clutch for supporting said main shaft and said counter shaft